

Form F-66 (IA-2) (5-8-2013)				
<div>STATE OF IOWA</div> <div>2013</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2013</div> <div>CITY OF CHARLES CITY, IOWA</div> <div>DUE: December 1, 2013</div>		<div>16203400100000</div> <div>City Clerk</div> <div>105 Milwaukee Mall</div> <div>Charles City, Iowa 50616</div> <div>(Please correct any error in name, address, and ZIP Code)</div>		
WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.		
ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	3,174,798		3,174,798	3,159,588
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	3,174,798		3,174,798	3,159,588
Delinquent property taxes	0		0	
TIF revenues	1,193,835		1,193,835	1,296,663
Other city taxes	1,220,620	0	1,220,620	884,738
Licenses and permits	75,441	0	75,441	63,100
Use of money and property	133,746	19,602	153,348	132,079
Intergovernmental	2,411,090	0	2,411,090	3,818,611
Charges for fees and service	1,469,278	3,814,331	5,283,609	3,942,132
Special assessments	0	0	0	
Miscellaneous	295,358	0	295,358	127,900
Other financing sources	4,281,383	652,106	4,933,489	6,587,084
Total revenues and other sources	14,255,549	4,486,039	18,741,588	20,011,895
Expenditures and Other Financing Uses				
Public safety	2,395,616	0	2,395,616	2,537,105
Public works	1,103,659	0	1,103,659	1,406,942
Health and social services	434,443	0	434,443	497,188
Culture and recreation	1,109,160	0	1,109,160	1,032,452
Community and economic development	1,862,892	0	1,862,892	2,462,675
General government	577,629	0	577,629	610,599
Debt service	1,953,989	0	1,953,989	1,379,775
Capital projects	2,692,201	0	2,692,201	2,817,221
Total governmental activities expenditures	12,129,589	0	12,129,589	12,743,957
Business type activities	0	3,671,181	3,671,181	4,041,166
Total ALL expenditures	12,129,589	3,671,181	15,800,770	16,785,123
Other financing uses, including transfers out	1,303,678	1,026,365	2,330,043	3,420,834
Total ALL expenditures/And other financing uses	13,433,267	4,697,546	18,130,813	20,205,957
Excess revenues and other sources over (Under) Expenditures/And other financing uses	822,282	-211,507	610,775	-194,062
Beginning fund balance July 1, 2012	7,833,013	2,360,871	10,193,884	10,193,098
Ending fund balance June 30, 2013	8,655,295	2,149,364	10,804,659	9,999,036
Note - These balances do not include \$ held in non-budgeted internal service funds; \$ held in Pension Trust Funds; \$ held in Private Purpose Trust funds and \$ held in agency funds which were not budgeted and are not available for city operations.				
Indebtedness at June 30, 2013	Amount - Omit cents	Indebtedness at June 30, 2013	Amount - Omit cents	
General obligation debt	\$ 4,453,358	Other long-term debt	\$ 810,198	
Revenue debt	\$ 10,595,000	Short-term debt	\$ 0	
TIF Revenue debt	\$ 8,869			
		General obligation debt limit	\$ 17,647,841	
CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk Trudy O'Donnell	Telephone →	Area Code 641	Number 257-6300	Extension
Signature of Mayor or other City official (Name and Title)			Date signed 11/25/13	
PLEASE PUBLISH THIS PAGE ONLY				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013			CITY OF CHARLES CITY			<div><input type="checkbox"/> GAAP</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by placing an X in the appropriate box on this sheet ONLY</div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	1,866,790	988,292		319,716			3,174,798			3,174,798	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	1,866,790	988,292		319,716	0	0	3,174,798		T01	3,174,798	4
5	Delinquent property taxes							0		T01	0	5
6	Total property tax	1,866,790	988,292		319,716	0	0	3,174,798			3,174,798	6
7	TIF revenues			1,193,835				1,193,835		T01	1,193,835	7
	Other city taxes											
8	Utility tax replacement excise taxes	92,473	118,124		13,822			224,419		T15	224,419	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	7,804						7,804		T15	7,804	9
10	Parimutuel wager tax							0		C30	0	10
11	Gaming wager tax							0		C30	0	11
12	Mobile home tax							0		T19	0	12
13	Hotel/motel tax	121,154						121,154		T19	121,154	13
14	Other local option taxes		867,243					867,243		T09	867,243	14
15	TOTAL OTHER CITY TAXES	221,431	985,367	0	13,822	0	0	1,220,620	0		1,220,620	15
16	Section B - LICENSES AND PERMITS	75,441						75,441		T29	75,441	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	10,678	63,397	20,843				94,918	19,602	U20	114,520	18
19	Rents and royalties	36,317		2,511				38,828		U40	38,828	19
20	Other miscellaneous use of money and property							0		U20	0	20
21								0			0	21
22	TOTAL USE OF MONEY AND PROPERTY	46,995	63,397	23,354	0	0	0	133,746	19,602		153,348	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants	1,180	416,267			475,091		892,538		B89	892,538	27
28	Community development block grants		1,000					1,000		B50	1,000	28
29	Housing and urban development					62,322		62,322		B50	62,322	29
30	Public assistance grants							0		B79	0	30
31	Payment in lieu of taxes							0		B30	0	31
32								0			0	32
33	Total Federal grants and reimbursements	1,180	417,267	0	0	537,413	0	955,860	0		955,860	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

Continued on next page

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF CHARLES CITY			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		732,801					732,801		C46	732,801	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	6,023	51,192			15,422		72,637		C89	72,637	49
50	Iowa Department of Transportation		24,762					24,762		C89	24,762	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Department of Economic Development							0		C89	0	52
53	CEBA grants							0		C89	0	53
54								0		C89	0	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	6,023	808,755	0	0	15,422	0	830,200	0		830,200	60
61												61
62	Local grants and reimbursements											62
63	County contributions	524,735	26,227					550,962			550,962	63
64	Library service							0		D89	0	64
65	Township contributions							0		D89	0	65
66	Fire/EMT service	61,466						61,466		D89	61,466	66
67	FGP grants		12,602					12,602		D89	12,602	67
68								0			0	68
69								0			0	69
70	Total local grants and reimbursements	586,201	38,829	0	0	0	0	625,030	0		625,030	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	593,404	1,264,851	0	0	552,835	0	2,411,090	0		2,411,090	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	2,011,087	A91	2,011,087	73
74	Sewer							0	1,283,239	A8Ø	1,283,239	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A6Ø	0	77
78	Airport							0		AØ1	0	78
79	Landfill/garbage							0	333,432	A81	333,432	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF CHARLES CITY			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0	15,520	A94	15,520	82
83	Cable TV		11,620					11,620		T15	11,620	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0	159,874	A80	159,874	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees							0		A89	0	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A5Ø	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges							0		A03	0	98
99	Library charges							0		A89	0	99
100	Park, recreation, and cultural charges	146,856						146,856		A61	146,856	100
101	Animal control charges							0		A89	0	101
102	Other charges - <i>Specify</i>	91,845	1,218,957					1,310,802	11,179		1,321,981	102
103								0			0	103
104	TOTAL CHARGES FOR SERVICE	238,701	1,230,577	0	0	0	0	1,469,278	3,814,331		5,283,609	104
105												105
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106
107	Section G - MISCELLANEOUS											107
108	Contributions	5,934	7,710			38,846		52,490		U99	52,490	108
109	Deposits and sales/fuel tax refunds							0		U99	0	109
110	Sale of property and merchandise	1,690	732					2,422		U11	2,422	110
111	Fines	47,317	32,481					79,798		U30	79,798	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - <i>Specify</i>	42,809	117,839					160,648			160,648	113
114	flex plan,bld inspection, misc							0			0	114
115	library trust receipts,CC school reimburse,FGP							0			0	115
116								0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	97,750	158,762	0	0	38,846	0	295,358	0		295,358	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF CHARLES CITY					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	3,140,512	4,691,246	1,217,189	333,538	591,681	0	9,974,166	3,833,933		13,808,099	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales	26,500		10,000				36,500		NR	36,500	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>				632,204	1,357,573		1,989,777	577,169	NR	2,566,946	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	<i>Regular transfers in and interfund loans</i>	516,414	22,304		564,289	634,918		1,737,925	74,937		1,812,862	127
128	<i>Internal TIF loans and transfers in</i>	37,820			479,361			517,181			517,181	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	580,734	22,304	10,000	1,675,854	1,992,491	0	4,281,383	652,106		4,933,489	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	3,721,246	4,713,550	1,227,189	2,009,392	2,584,172	0	14,255,549	4,486,039		18,741,588	132
133												133
134	Beginning fund balance July 1, 2012	1,016,694	5,419,612	1,413,693	20,231	-37,217		7,833,013	2,360,871		10,193,884	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES <i>(Sum of lines 132 and 134)</i>	4,737,940	10,133,162	2,640,882	2,029,623	2,546,955	0	22,088,562	6,846,910		28,935,472	136
137												137
138												138
139												139
140												140
141												141
142												142
143												143
144												144
145												145
146												146
147												147
148												148
149												149
150												150
151												151
152												152
153												153
154												154
155												155
156												156
157												157
158												158
159												159

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013			CITY OF CHARLES CITY			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	912,374	365,807					1,278,181		E62	1,278,181	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation	5,570						5,570		E89	5,570	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	381,933	234,229					616,162		E24	616,162	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation		2,848					2,848		E66	2,848	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation	389,290						389,290		E66	389,290	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	39,530	1,944					41,474		E32	41,474	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation	62,091						62,091		E89	62,091	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	1,790,788	604,828	0	0	0	0	2,395,616			2,395,616	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF CHARLES CITY			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	168,781	549,973					718,754		E44	718,754	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation							0		E44	0	48
49	Traffic control safety — Current operation		61,385					61,385		E44	61,385	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation	1,149	77,267					78,416		E44	78,416	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation	80,653	20,975					101,628		E44	101,628	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	54,800						54,800		E01	54,800	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation		88,676					88,676		E89	88,676	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	305,383	798,276	0	0	0	0	1,103,659			1,103,659	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF CHARLES CITY			<div> <input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS </div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation		434,443					434,443		E79	434,443	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	434,443	0	0	0	0	434,443			434,443	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF CHARLES CITY			<div> <input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS </div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	291,414	61,502					352,916		E52	352,916	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation	500						500		E61	500	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	174,500	40,513					215,013		E61	215,013	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	218,022	12,790					230,812		E61	230,812	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation							0		E03	0	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation	80,561	62,916					143,477		E61	143,477	136
137	Purchase of land and equipment		166,442					166,442		G61	166,442	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	764,997	344,163	0	0	0	0	1,109,160			1,109,160	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment	25,000						25,000		G89	25,000	142
143	Economic development — Current operation			615,972				615,972		E89	615,972	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation		1,221,348					1,221,348		E50	1,221,348	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	572						572		E29	572	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	25,572	1,221,348	615,972	0	0	0	1,862,892			1,862,892	154
155	<div> TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other" </div>											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF CHARLES CITY			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	97,991	42,848					140,839		E29	140,839	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	90,223	9,960					100,183		E23	100,183	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	55,831						55,831		E25	55,831	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	45,211						45,211		E31	45,211	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation	201,091	34,474					235,565		E89	235,565	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	490,347	87,282	0	0	0	0	577,629			577,629	176
177	Section G — DEBT SERVICE				1,953,989			1,953,989			1,953,989	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	1,953,989	0	0	1,953,989			1,953,989	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	housing rehab grant, net zero project, perm pave project,					2,692,201		2,692,201			2,692,201	184
185	pedestrian bridge, street project, Riverfront							0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	2,692,201	0	2,692,201			2,692,201	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	2,692,201	0	2,692,201			2,692,201	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	3,377,087	3,490,340	615,972	1,953,989	2,692,201	0	12,129,589			12,129,589	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF CHARLES CITY			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								1,109,370	E91	1,109,370	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								1,325,544	E80	1,325,544	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation								292,726	E81	292,726	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation								98,114	E94	98,114	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation								217,135	E80	217,135	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF CHARLES CITY					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation								9,631	E89	9,631	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								618,661		618,661	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — <i>Specify</i>											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								3,671,181		3,671,181	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	3,377,087	3,490,340	615,972	1,953,989	2,692,201	0	12,129,589	3,671,181		15,800,770	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	116,290	648,421			21,786		786,497	1,026,365		1,812,862	255
256	Internal TIF loans/repayments and transfers out			517,181				517,181			517,181	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	116,290	648,421	517,181	0	21,786	0	1,303,678	1,026,365		2,330,043	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	3,493,377	4,138,761	1,133,153	1,953,989	2,713,987	0	13,433,267	4,697,546		18,130,813	259
260												260
261	Ending fund balance June 30, 2013:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted							0			0	264
265	Committed							0			0	265
266	Assigned							0			0	266
267	Unassigned							0			0	267
268	Total Governmental	0	0	0	0	0	0	0			0	268
269	Proprietary								2,149,364		2,149,364	269
270	Total ending fund balance June 30, 2013	1,244,563	5,994,401	1,507,729	75,634	-167,032	0	8,655,295	2,149,364		10,804,659	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	4,737,940	10,133,162	2,640,882	2,029,623	2,546,955	0	22,088,562	6,846,910		28,935,472	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF CHARLES CITY

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$	Highways.....	L44 \$
Health.....	M32	All other.....	L89 \$
Highways.....	M44		
Transit subsidies.....	M94		
Libraries.....	M52		
Police protection.....	M62		
Sewerage.....	M80		
Sanitation.....	M81		
All other.....	M89 \$ \$		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

		Amount - Omit cents	
	Z00 \$	2,902,294	

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2013				
Purpose	Debt outstanding JULY 1, 2012 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	Interest paid this year (h)
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	I91 \$
2. Sewer utility	19U	29U	39U	49U	49U	49U	49U	I89
3. Electric utility	19U	29U	39U	49U	49U	49U		I92
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U 43,545	29U	39U 34,676	49U	49U 8,869	49U	49U	I89 11,829
Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89
9. GO Bonds	3,929,185	1,989,777	1,465,604	4,453,358				
lease purchase	19U	29U	39U	49U	49U	49U	49U	I89
10. revenue bonds	910,601		100,403				810,198	51,097
11.	10,858,000		263,000			10,595,000		393,668
12.	19U	29U	39U	49U	49U	49U	49U	I89
13.	19U	29U	39U	49U	49U	49U	49U	I89
14.	19U	29U	39U	49U	49U	49U	49U	I89
Total long-term debt	15,741,331	1,989,777	1,863,683	4,453,358	8,869	10,595,000	810,198	456,594

B. Short-term debt

Amount - Omit cents

Outstanding as of JULY 1, 2012	61V \$	
Outstanding as of JUNE 30, 2013	64V \$	

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY

Actual valuation -- January 1, 2011

	Amount - Omit cents		
\$	352,956,819	x .05 = \$	17,647,841

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2013

Type of asset	Amount - Omit cents					
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)	
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61			
	\$	\$		10,804,659	10,804,659	

REMARKS

V98

FORM F-66(IA-2) (5-8-2013)

Page 13